

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BOLTON AND DISTRICT BRANCH

(Charity Registration No 232243)
(Founded 18th February 1895)

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2023. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Reference and Administrative details

Charity number: 232243

Trustees:

Mrs A Clubley
Mrs T Davies
Mrs L Foster (Chair)
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Secretary)
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft
Chief Veterinary Surgeon : Mr D Yates

Advice Centre/
Clinic/Shop: 21 Vernon Street
Bolton, BL1 2QB. Tel 01204 521160

Independent Accountants: Ainscough & Co., 93 Junction Road, Deane, Bolton BL3 4NF

Bankers: Royal Bank of Scotland plc, 46 Deansgate, Bolton BL1 1BH

Solicitors: Woodcock, Howarth and Nuttall, 12/14 Manchester Road,
Bury BL9 0DX

Structure, Governance and Management

The Branch is a branch of (and thus dependent on) the Royal Society for the Prevention of Cruelty to Animals (Charity reg no. 219099).

It is governed by the Society's rules for branches (2012 edition as updated in January 2022).

The Branch Committee members (the Trustees) are elected by the branch membership at the AGM. The Branch Officers are elected annually by the committee at the committee meeting following the AGM.

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. Trustees are also offered in-service training organised by the RSPCA on an ad hoc basis on relevant topics eg. recruitment and retention of volunteers; financial reporting.

Branch policies are decided, within the RSPCA Rules, by the committee. Appropriate aspects are implemented by the Branch Officers. Otherwise policies are implemented by the Branch Manager, Mrs Julie Ashcroft and her staff, supported and assisted by volunteers.

The trustees meet as the Branch Committee every other month; the Branch Manager, Senior Vet, the Branch Partnership Manager and, when possible, the local Inspector, attend. Other meetings are held as required – there are no permanent sub-committees. The Annual General Meeting of the Branch is held in May or June.

The trustees have identified that the major risks to which the Branch may be exposed are:

- insufficient funds to allow operations to continue.
- loss of reputation through error or fraud
- loss of income through error or fraud
- health, safety and welfare issues relating to staff and volunteers.

The trustees actively review these risks at their regular meetings which include operational and financial reviews and confirm that systems have been established to mitigate the risks.

People Matters, a professional HR Consultancy Firm is contracted to provide HR support and advice.

Objects and public benefit statement

The RSPCA Bolton and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the area of Bolton Metropolitan Borough plus North Turton.

The objects of the Branch are to promote the work and objects of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society. The key aim is to implement the RSPCA's policies on animal welfare as revised in 2014, with special attention to providing welfare neutering, affordable veterinary treatment, providing advice, accommodating and re-homing animals, microchipping and so on.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and the comments in italics demonstrate the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We support our local Inspectors by providing veterinary treatment to mistreated, injured or abandoned animals. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. *This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this by providing basic veterinary health care at a subsidised cost at our clinic. *This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. The ownership of a companion animal has been shown to benefit health and wellbeing, especially of those people living alone, and our reasonably priced treatments enable them to keep their animals healthy for longer. We also are able to provide dog and cat food to owners who are struggling financially.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter, vaccinate and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We occasionally rehome animals in need, for a reasonable adoption donation, to people willing and able to have a companion animal (dependant on a successful home check). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out home checks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. *The public benefits from knowing that we can intervene to assist animals in need.*

We offer free animal care advice at our Advice Centre and clinic. *The public benefits through the promotion of responsible pet ownership.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg helping with horse transport and stabling facilities in the area, and by donations for special projects. Veterinary support was also supplied during 2023 to other local branches, including Wigan, Bury and others. We work together with other local animal welfare charities to find spaces to accommodate abandoned or injured animals, and provide subsidised neutering, vaccination and microchipping for stray animals before rehoming by other local animal rescue groups. *This work benefits the public by allowing us to help more animals in need.*

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, shop work, clinic reception and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding and by training people contributes to their personal development, increasing confidence, health, self-esteem and job prospects.*

We provide education to students on placement from University, Colleges and schools, enabling young people to gain practical, hands on experience that will help them in their careers.

In the course of our fundraising we operate a charity shop which helps local people on a budget to buy clothes, books and bric-a-brac at affordable bargain prices. This also helps the environment by re-cycling items, especially textiles, which may otherwise go into landfill.

Volunteers and other support

Volunteers play a central role in the work of the Branch: as Trustees, committee members, and Branch Officers; helping at the Charity Shop, Advice Centre and Clinic, and assisting at fund raising events.

The Branch also benefits from the unpaid out-of-hours activities of our paid staff; those who do not claim expenses to which they are entitled; and those who donate goods for sale or use. Bolton Council also gives the Branch discretionary rate relief in addition to the mandatory relief for registered charities.

We estimate that our volunteers contributed some 4500 of their free time in 2023.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Education

Our clinic is a teaching practice with a contract with Nottingham University, whose veterinary students spend placements of 2 weeks with us. We accommodate up to 6 students at any one time throughout the year. These students, under the guidance and tutelage of our experienced veterinary surgeons, practise and hone their surgical skills, and carry out consultations. This is a public benefit to the individual students and to wider society as we train the next generation of veterinary surgeons.

We also take a limited number of college and school students on day release placements, on which they learn about animal welfare and the charity. There is public benefit as these young people growing in confidence, learn about the workplace, and gain knowledge and experience to help them to plan their futures.

Achievements and performance

We have made substantial improvements and alterations to our premises at Vernon St this year. We applied for, and were granted, local authority permission to install bedrooms to enable the University students and a vet to reside on the premises. The work began in February, and was completed for students to reside on the premises by July. This has had the dual benefit of added convenience and lower costs for the students and the university, and has given us the ability to treat more complex cases as we can now hospitalise animals overnight if

necessary under the supervision of students and vets who are on the premises to tender treatment as required.

Several quotations were obtained before a suitable contractor was appointed to carry out the work, after due diligence checks. The selected contractor was of a mid-range price and the quality of work was excellent. We are grateful to Nottingham University for their help to equip the student residential areas.

We have been able to widen participation by installing an accessible ramp to our shop and clinic main entrance.

Our clinics, running Monday to Friday, responded to growing demand for subsidised vet care as the cost of living crisis affected larger numbers of people: Bolton suffers a high level of deprivation, being the 3rd most deprived borough in the region.

We are pleased to report that the Branch was again ranked first in the North Region of the RSPCA for animal welfare assistance, having provided help to 8296 dogs and cats, neutering 2101 animals and implanting 1891 microchips during the year.

These achievements have only been possible because of the hard work and dedication of our vets, branch staff and volunteers who regularly work very long hours in often difficult circumstances. The trustees would like to record our appreciation for everything they do to allow this vital animal welfare work to continue.

Fundraising

This year we were particularly fortunate to be awarded a grant of £50,000 from The IVO trust. Bolton Guild of Help has kindly continued to award grants to us. Nottingham University contribute in support of their student placements.

Although the formal funding partnership with Pets at Home has now ended we still receive smaller donations from them in the form of pet food etc,

A significant contribution to Branch fundraising comes from the success of our charity shop which made a net profit for the year 2023 of £57,206 (2022 £54,317). Approximately £12,000 of this was sales via Ebay. We would like to thank the staff and volunteers who identify and handle the sales of these items.

We receive welcome contributions via sources such as raffles, Amazon, Pay Pal, Just Giving, Facebook, Legacies etc, where the Branch is the nominated charity.

All the above fully utilise the time of staff and volunteers to full capacity.

Financial Review

The total incoming resources for the year amounted to £455,054 (2022 £317,887) including legacies of £2,000 (2022 £1,876). Expenditure in the year amounted to £501,596 (2022 £375,598).

The increase in spending was due mainly to the increase in clinic costs (£42,420), both salaries and direct costs, which was more than matched by an increase in clinic income (£54,056); and essential building repairs. There was a deficit of £46,542 for the year (2022 deficit £57,711).

The value of our investments increased again by £6,993 by the end of the year, and a further gain has been achieved in the first quarter of the current year. These long term investments are under the advice of professional advisors.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £23,094 during the year (2022 £23,218).

Reserves Policy

The Branch holds reserves for 2 main reasons:

- In order that levels of service provided for animal welfare may be maintained, and legal obligations to employees met, if there should be a downward trend in incoming resources, bearing in mind that such a downward trend is liable to coincide with increased demand for financial support.
- Because of fluctuations in income from year to year, the main variable being legacies received over which we obviously have no control. Legacies in 2023 totalled £2,000. The target level for reserves (i.e. net current assets excluding legacies due) is now calculated as 75% of the total expenditure for the two previous accounting periods, excluding depreciation and exceptional expenditure. This should ensure at least two years of operations following a drastic financial downturn. This is now considered to be more realistic than the previous 100% due to the amount of clinical income we generate and therefore the amount of direct costs relating to this income. The target level for the reserves for the year 2023 was £672,337, and the actual reserves varied between £504,744 at the end of the first quarter at 31/03/2023 and £413,126 on 31 December 2023. The target level for reserves for 2024 is £650,662.

Investment and Deposits Policy

The Trustees make efforts to ensure that funds are deposited in accordance with the Society's ethical policy, and also take advice from a professional financial advisor. Otherwise they deposit funds with the following priorities:

- To reduce the risk of loss, funds are spread between several banks, noting the compensation arrangements in each case.
- Funds are deposited in order to maximise income.
- To keep reasonable availability, term deposits are arranged to have staggered maturity dates.

It is recognised that the interest on these deposits provides an essential income stream at a time of recession when voluntary income such as donations and collections will inevitably reduce and requests for assistance will increase.

Overall Financial Aim

The overall financial aim is to have net liquid assets at the Reserve Policy figure of £650,662 and to maximise income from any temporary surplus funds by depositing in line with the above policy. We also aim to reduce our dependency on legacy income.

Future plans

Our plans for animal welfare for 2024 are to continue to extend assistance to people in need by the work of the clinic, and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to concentrate on extending the work of our clinic as there is an evident increase in demand for animal welfare assistance. We will do this by making more appointments available, and by offering treatments of more complexity.

We will continue to work together with other local animal welfare charities, eg Cats Protection, to benefit as many animals and owners as possible. This also gives us the opportunity to educate owners on the importance of ongoing welfare such as neutering, vaccinations and flea treatment.

We see the potential benefit of education and preventative veterinary medicine as a benefit to animal welfare as owners are encouraged and helped to neuter their companion animals, thus reducing the number of unwanted litters. This alleviates the pressure on animal shelters. The preventative medicine that we offer helps people to keep their animals healthy for longer, which is of public benefit to the animals and the owners.

There is an ongoing programme to maintain and improve the building.

We are investigating the possibility of applying for incorporated status in line with several other RSPCA Branches. We are presently weighing up the costs and benefits of becoming a CIO.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing those financial statements the Trustees should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report approval

This report was approved by the Board of Trustees when they met as the Branch Committee on 25 April 2024.

LFoster
Mary Needles

Linda Foster
(Hon) Chair

Mary Needles
(Hon)Branch Secretary

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER 232243

RSPCA BOLTON AND DISTRICT BRANCH

**ACCOUNTANTS REPORT TO THE TRUSTEES OF
THE RSPCA - BOLTON AND DISTRICT BRANCH**

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2023 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

OPINION

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements

- a) to keep accounting records in accordance with section 41 of the Act and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.


**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

<u>Incoming Resources</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
Incoming Resources from Generated Funds			
Legacies		2,000	1,876
Donations		8,394	7,089
Collections		23,172	26,915
Fund Raising		302	0
Clinic - contributions received		272,851	218,795
Miscellaneous Income		0	0
Investment Income	13	6,993	1,071
Rental Income Received		8,975	9,025
Gift Aid		0	32
Grants Received		75,000	0
Corona Virus Job Retention Scheme		0	0
		397,686	264,803
Incoming Resources from Charitable Activities			
Sale of Goods		0	48
Charity shop		57,264	52,996
Pet Insurance Commission		103	40
		57,368	53,084
<u>Total Incoming Resources for the Year</u>		455,054	317,887
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Clinic Costs		292,894	254,358
Ambulance & Horse Box Costs	14	0	0
Boarding Fees		266	3,975
Welfare Grants	15	0	0
HQ Annual contribution		551	3,308
		293,711	261,641
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16/18	73,898	64,220
<u>Welfare Centre Costs</u>			
Rent and Rates		10,636	7,981
Insurance & Licences		1,402	1,387
Waste Removal		1,175	1,089
Security Costs		341	228
Heat & Light		9,510	8,368
Repairs and Renewals		49,523	10,107
Cleaning and Canteen		1,046	1,291
		73,634	30,450

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

		<u>2023</u>		<u>2022</u>
Administrative Expenses				
Printing Stationery & Postage		1,779		1,322
Telephone Charges		1,643		1,543
Advertising		0		0
Website & Computer Costs		4,349		2,424
Clothing Costs		0		0
Training Costs		0		0
Legal and Professional Costs		3,750		6,527
Sundries		663		550
		<u>12,184</u>		<u>12,366</u>
Finance & Tax				
Bank Charges		3,377		2,680
Reduction in Value of Invest.	13			17,127
Net Irrecoverable VAT		<u>3,377</u>		<u>189</u>
				19,996
Depreciation				
Leasehold Property		12,483		12,483
Plant & Machinery		361		594
Fixtures and Fittings		304		406
Clinic Equipment		731		975
Motor Vehicles and Trailer		37		50
Loss/(Profit) on Disposal Fxd Asts	6	<u>768</u>		<u>-58,235</u>
		<u>14,684</u>		<u>-43,728</u>
			177,777	83,305
Cost of Generating Funds				
Charity Shop Overheads	16	3,884		5,250
Purchase of Goods for Resale		0		0
Fund Raising Costs		0		0
Vehicle Costs	14	348		325
Salaries	17/18	25,625		24,827
		<u>29,857</u>		<u>30,402</u>
Governance Costs				
Audit/Examination Fees		250		250
Total Resources Expended				
		<u>501,596</u>		<u>375,597</u>
Net Surplus for the Year				
		<u><u>-46,542</u></u>		<u><u>-57,711</u></u>

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2023

	<u>Note</u>	<u>2023</u>			<u>2022</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Leasehold Property		312,063	99,836	212,227	224,709
Leasehold Property Alterations		189,789	0	189,789	0
Plant & Machinery		2,600	1,346	1,254	2,383
Fixtures and Fittings		18,315	17,402	913	1,217
Clinic Equipment		16,813	14,619	2,194	2,925
Motor Van and Trailer		3,124	3,012	112	150
		<u>542,704</u>	<u>136,215</u>	406,489	<u>231,383</u>
<u>Current Assets</u>					
Stock			3,305		4,218
Debtors and Prepayments			6,138		13,294
Cash on Deposit	7		234,430		230,326
Cash at Bank and In Hand			178,730		387,749
			<u>422,604</u>		<u>635,587</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		36,680		28,015
<u>Net Current Assets</u>				385,923	607,572
<u>Total Assets less Current Liabilities</u>				<u>792,412</u>	<u>838,955</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				838,954	896,666
Surplus/(-Deficit) this Year				-46,542	-57,711
Balance Carried Forward				<u>792,412</u>	<u>838,955</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

- 1** These Accounts have been prepared in accordance with the Charities SORP 2015.
- 2** No remuneration or other benefits have been paid to the charity's trustees, or people connected with them from the charity. No transaction has been undertaken by (or on behalf of) the charity in which a trustee or connected person has a material interest.

- 3. (a)** The amount paid for independent examiner's remuneration was:

	<u>2023</u>	<u>2022</u>
	£	£
Examination Fee	250	250

- (b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 2 part-time employees. (2022 4 and 3)
The total emoluments of employees for the year were £291,558 . (2022 £233,274).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/23	18,315	6,300	16,812	312,062		3,124	356,614
Additions					189,789		
Disposals		-3,700					
At 31/12/23	18,315	2,600	16,812	312,062	189,789	3,124	356,614
DEPRECIATION							
As at 1/1/23	17,098	3917.7	13,887	87,355		2,974	125,233
Charge for the Year	304	361	731	12,482	0	37	
On Disposals		-2931.7					
At 31/12/23	17,402	1,347	14,618	99,837	0	3,012	125,233
NET BOOK VALUE							
At 31/12/23	913	1,254	2,194	212,225	189,789	112	406,486
At 01/01/23	1,622	2,976	3,900	302,800	0	1,170	312,469

Depreciation has been charged so as to write off the cost of the asset, less its estimated residual value, over the balance of its useful life as follows:

	2023	2022
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations (from 2024)		
Plant & Machinery	25% RBM	25% RBM
Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM
Motor Vehicles	25% RBM	25% RBM

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2022 at a book profit of £2,529.

Plant and Equipment was written off this year at a book loss of £768.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

7 <u>Cash on Deposit</u>	2023	2022
Monmouthshire Building Society	39,008	38,616
Standard Life PLC	195,423	191,710
	<u>234,430</u>	<u>230,326</u>

8 <u>Analysis of creditors:</u>	2023	2022
Legal Fees	3600	0
Audit of Accounts	500	1,000
Advice Centre Costs	2,413	1,008
Boarding Fees	0	63
Clinic Costs	8,849	8,606
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	20,813	16,425
PAYE	42	0
HR Costs	0	450
	<u>36,680</u>	<u>28,015</u>

9. <u>Analysis of Accumulated Fund</u>	2023	2022
Balance as at 1 January 2022	838,955	896,665
Income	455,054	317,887
Expenditure	<u>-501,596</u>	<u>-375,597</u>
Balance as at 31 December 2022	<u>792,413</u>	<u>838,955</u>

10. Financial Commitments

The charity had no commitments at 31st December 2023 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

11 Declarations

Sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The trustees have not changed the year end date nor the length of the charity's financial year.

The charity does not have material designated funds.

The charity did not make any material ex-gratia payments during the year.

There were no material inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been revalued during the year.

The trustees consider that there is no need to prepare a separate summary Income and Expenditure Account, although management accounts are prepared for internal use.

If the requirements of the Trustee Investments Act 1961 apply to the charity, those requirements have been complied with.

The charity has no material uncapsitalised fixed assets.

12. Accounting Policies:

Cash donations and gifts are included in the SOFA when:

The charity is told it is to receive the gift or donation;

The trustees are reasonably certain of the amount to be received;

The trustees are reasonably certain they will receive the money; and any conditions for receipt are met.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

13 Investment Income

	2023	2022
Income Received from Investment accounts	392	173
Bank Interest received from ordinary accounts	2,889	898
Increase(-Decrease) in value of Std Life Investments	3,712	-17,127
	<u>6,993</u>	<u>-16,056</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2023	2022
Insurance, Tax and Servicing	348	0
Fuel	0	0
	<u>348</u>	<u>0</u>

These costs are split as follows:

Charitable Activities	100%	348	75%	0
Cost of Generating Funds	0%	0	25%	0

These costs relate to the horse trailer

15 Grants From Others

	2023	2022
Nottingham University	25,000	0
Penningtons Manchester	50,000	0
	<u>75,000</u>	<u>0</u>

16 Charity Shop Overhead

The shop at 298 Chorley Old Road was sold in April 2022. The current shop operates out of the Welfare Centre and therefore there are no specific overheads, other than the cost of Ebay postage.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

17 Salaries

All salaries are shown gross.

Charity Shop Salaries are shown as part of the Charity Shop overheads which are included under cost of Generating Funds.

Salaries of Advice Centre staff are allocated in accordance with an agreed formula that recognises the likely proportion of time spent by individual members of staff. For 2023 this formula has been given the following allocation:

	2023 & 2022
	Staff 1
Charitable Activities	20%
Cost of Generating Funds	80%

18 Staff Pension Scheme

The Branch participates in the National Employment Savings Trust (NEST), which is Auto Enrollment Compliant. The staging date was 01/06/2015 and all eligible employees are enrolled.

**The following pages do not form part of the Statutory accounts
and are for management purposes only**

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2023

<u>Income</u>	<u>2023</u>	<u>2,022</u>
Legacies	2,000	1,876
Donations	8,394	7,089
Collections	23,172	26,915
Fund Raising	302	0
Sale of Goods	0	48
Charity shop	27,755	22,919
Net Clinic Income		
Pet Insurance Commission	103	40
Gift Aid	0	32
Grants Received	75,000	0
Miscellaneous Income	0	0
Investment Income	6,993	-16,056
<u>Total Income for the Year</u>	143,719	42,862
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	0
Net Clinic Costs	19,508	35,563
Boarding Fees	266	3,975
HQ Annual contribution	551	3,308
Welfare Grants	0	0
	20,325	42,846
<u>Gross Income after Direct Expenses</u>	123,394	17
<u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	73,898	64,220
<u>Welfare Centre Costs</u>		
Rent and Rates	10,636	7,981
Insurance & Licences	1,402	1,387
Waste Removal	1,175	1,089
Security Costs	341	228
Heat & Light	9,510	8,368
Repairs and Renewals	10,836	10,107
Cleaning and Canteen	1,046	1,291
Sundries	0	0
less Rent Received	-8,975	-9,025
	25,972	21,425

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
Motor		
Motor Vehicle Expenses	348	325
Administrative Expenses		
Printing Stationery & Postage	1,779	1,322
Telephone Charges	1,643	1,543
Advertising	536	0
Website & Computer Costs	4,349	2,424
Audit and Accountancy Fees	250	250
Professional Costs	3,750	6,527
Clothing Costs	0	0
Training Costs	0	0
Sundries	663	550
	<u>12,970</u>	<u>12,617</u>
Finance & Tax		
Bank Charges	3,377	2,680
Net Irrecoverable VAT	0	189
	<u>3,377</u>	<u>2,869</u>
Total Cash Expenditure for the year	116,565	101,456
	<u>6,829</u>	<u>-101,439</u>
Depreciation		
Leasehold Property	12,482	12,483
Plant & Machinery	361	594
Fixtures and Fittings	304	406
Clinic Equipment	731	975
Motor Vehicles and Trailer	37	50
Loss(-Profit) on Disposal Fixed Assets	768	-58,235
	14,684	-43,728
Exceptional Repairs	38,687	0
<u>Net Surplus for the Year</u>	<u><u>-46,542</u></u>	<u><u>-57,711</u></u>

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2023

	<u>2023</u>	<u>2022</u>
<u>Donations</u>		
To Branch	5,558	4,808
Subs from HQ	201	164
Adoption Fees	0	1,060
Monthly Subs	0	0
In Memoriam	2,455	877
Sponsor a Pen	180	180
Total Donation Income	<u>8,394</u>	<u>7,089</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	78	97
National Door to Door	23,094	23,218
Pets at Home	0	3,600
Others	0	0
Total Collection Income	<u>23,172</u>	<u>26,915</u>
<u>Fund Raising</u>		
Income	302	0
less Costs	0	0
Net Fund Raising Income	<u>302</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	48
Supply Sales	0	0
	0	48
less Costs	0	0
Net Income from Sale of Goods	<u>0</u>	<u>48</u>
<u>Charity Shop</u>		
General Sales	39,576	36,531
Rags	2,333	1,840
Ebay etc	15,355	14,625
	57,264	52,996
Less Costs		
Wages	25,625	24,827
Premises Expenditure	0	1,248
Ebay Postage	3,884	3,842
Other Expenses	0	161
	29,510	30,077
Net Charity Shop Income	<u>27,755</u>	<u>22,919</u>
<u>Clinic</u>		
Income	272,851	218,795
less Costs Vets Fees	192,035	171,338
Drugs	90,446	75,973
Clinical Waste	2,552	1,860
Clinic Equipment	1,834	1,711
Sundry Costs	5,491	3,475
	292,359	254,358
Net Clinic Costs	<u>-19,508</u>	<u>-35,563</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2023

REGISTERED CHARITY NUMBER 232243

RSPCA BOLTON AND DISTRICT BRANCH

**ACCOUNTANTS REPORT TO THE TRUSTEES OF
THE RSPCA - BOLTON AND DISTRICT BRANCH**

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2023 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

OPINION

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements

- a) to keep accounting records in accordance with section 41 of the Act and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.


**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

<u>Incoming Resources</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
Incoming Resources from Generated Funds			
Legacies		2,000	1,876
Donations		8,394	7,089
Collections		23,172	26,915
Fund Raising		302	0
Clinic - contributions received		272,851	218,795
Miscellaneous Income		0	0
Investment Income	13	6,993	1,071
Rental Income Received		8,975	9,025
Gift Aid		0	32
Grants Received		75,000	0
Corona Virus Job Retention Scheme		0	0
		397,686	264,803
Incoming Resources from Charitable Activities			
Sale of Goods		0	48
Charity shop		57,264	52,996
Pet Insurance Commission		103	40
		57,368	53,084
<u>Total Incoming Resources for the Year</u>		455,054	317,887
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Clinic Costs		292,894	254,358
Ambulance & Horse Box Costs	14	0	0
Boarding Fees		266	3,975
Welfare Grants	15	0	0
HQ Annual contribution		551	3,308
		293,711	261,641
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16/18	73,898	64,220
<u>Welfare Centre Costs</u>			
Rent and Rates		10,636	7,981
Insurance & Licences		1,402	1,387
Waste Removal		1,175	1,089
Security Costs		341	228
Heat & Light		9,510	8,368
Repairs and Renewals		49,523	10,107
Cleaning and Canteen		1,046	1,291
		73,634	30,450

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2023

		<u>2023</u>		<u>2022</u>
Administrative Expenses				
Printing Stationery & Postage		1,779		1,322
Telephone Charges		1,643		1,543
Advertising		0		0
Website & Computer Costs		4,349		2,424
Clothing Costs		0		0
Training Costs		0		0
Legal and Professional Costs		3,750		6,527
Sundries		663		550
		<u>12,184</u>		<u>12,366</u>
Finance & Tax				
Bank Charges		3,377		2,680
Reduction in Value of Invest.	13			17,127
Net Irrecoverable VAT		<u>3,377</u>		<u>189</u>
				19,996
Depreciation				
Leasehold Property		12,483		12,483
Plant & Machinery		361		594
Fixtures and Fittings		304		406
Clinic Equipment		731		975
Motor Vehicles and Trailer		37		50
Loss/(Profit) on Disposal Fxd Asts	6	<u>768</u>		<u>-58,235</u>
		<u>14,684</u>		<u>-43,728</u>
			177,777	83,305
Cost of Generating Funds				
Charity Shop Overheads	16	3,884		5,250
Purchase of Goods for Resale		0		0
Fund Raising Costs		0		0
Vehicle Costs	14	348		325
Salaries	17/18	25,625		24,827
		<u>29,857</u>		<u>30,402</u>
Governance Costs				
Audit/Examination Fees		250		250
Total Resources Expended				
		<u>501,596</u>		<u>375,597</u>
Net Surplus for the Year				
		<u><u>-46,542</u></u>		<u><u>-57,711</u></u>

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2023

	<u>Note</u>	<u>2023</u>			<u>2022</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Leasehold Property		312,063	99,836	212,227	224,709
Leasehold Property Alterations		189,789	0	189,789	0
Plant & Machinery		2,600	1,346	1,254	2,383
Fixtures and Fittings		18,315	17,402	913	1,217
Clinic Equipment		16,813	14,619	2,194	2,925
Motor Van and Trailer		3,124	3,012	112	150
		<u>542,704</u>	<u>136,215</u>	406,489	<u>231,383</u>
<u>Current Assets</u>					
Stock			3,305		4,218
Debtors and Prepayments			6,138		13,294
Cash on Deposit	7		234,430		230,326
Cash at Bank and In Hand			178,730		387,749
			<u>422,604</u>		<u>635,587</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		36,680		28,015
<u>Net Current Assets</u>				385,923	607,572
<u>Total Assets less Current Liabilities</u>				<u>792,412</u>	<u>838,955</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				838,954	896,666
Surplus/(-Deficit) this Year				-46,542	-57,711
Balance Carried Forward				<u>792,412</u>	<u>838,955</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

- 1** These Accounts have been prepared in accordance with the Charities SORP 2015.
- 2** No remuneration or other benefits have been paid to the charity's trustees, or people connected with them from the charity. No transaction has been undertaken by (or on behalf of) the charity in which a trustee or connected person has a material interest.

- 3. (a)** The amount paid for independent examiner's remuneration was:

	<u>2023</u>	<u>2022</u>
	£	£
Examination Fee	250	250

- (b) No material grants were made to other institutions other than RSPCA see note 15

- 4** The charity has no endowment or other restricted funds.
- 5** During the year the charity had four full-time and 2 part-time employees. (2022 4 and 3)
The total emoluments of employees for the year were £291,558 . (2022 £233,274).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Leasehold Property	Leasehold Prop alts	Motor Vehicles	Total
COST							
As at 1/1/23	18,315	6,300	16,812	312,062		3,124	356,614
Additions					189,789		
Disposals		-3,700					
At 31/12/23	18,315	2,600	16,812	312,062	189,789	3,124	356,614
DEPRECIATION							
As at 1/1/23	17,098	3917.7	13,887	87,355		2,974	125,233
Charge for the Year	304	361	731	12,482	0	37	
On Disposals		-2931.7					
At 31/12/23	17,402	1,347	14,618	99,837	0	3,012	125,233
NET BOOK VALUE							
At 31/12/23	913	1,254	2,194	212,225	189,789	112	406,486
At 01/01/23	1,622	2,976	3,900	302,800	0	1,170	312,469

Depreciation has been charged so as to write off the cost of the asset, less its estimated residual value, over the balance of its useful life as follows:

	2023	2022
Leasehold Property	2% SLB	2% SLB
Leasehold Property Alterations (from 2024)		
Plant & Machinery	25% RBM	25% RBM
Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM
Motor Vehicles	25% RBM	25% RBM

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 at a book profit of £55,706 and the Motor Van was sold in January 2022 at a book profit of £2,529.

Plant and Equipment was written off this year at a book loss of £768.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

7 <u>Cash on Deposit</u>	2023	2022
Monmouthshire Building Society	39,008	38,616
Standard Life PLC	195,423	191,710
	<u>234,430</u>	<u>230,326</u>

8 <u>Analysis of creditors:</u>	2023	2022
Legal Fees	3600	0
Audit of Accounts	500	1,000
Advice Centre Costs	2,413	1,008
Boarding Fees	0	63
Clinic Costs	8,849	8,606
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	20,813	16,425
PAYE	42	0
HR Costs	0	450
	<u>36,680</u>	<u>28,015</u>

9. <u>Analysis of Accumulated Fund</u>	2023	2022
Balance as at 1 January 2022	838,955	896,665
Income	455,054	317,887
Expenditure	<u>-501,596</u>	<u>-375,597</u>
Balance as at 31 December 2022	<u>792,413</u>	<u>838,955</u>

10. Financial Commitments

The charity had no commitments at 31st December 2023 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

11 Declarations

Sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The trustees have not changed the year end date nor the length of the charity's financial year.

The charity does not have material designated funds.

The charity did not make any material ex-gratia payments during the year.

There were no material inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been revalued during the year.

The trustees consider that there is no need to prepare a separate summary Income and Expenditure Account, although management accounts are prepared for internal use.

If the requirements of the Trustee Investments Act 1961 apply to the charity, those requirements have been complied with.

The charity has no material uncapsitalised fixed assets.

12. Accounting Policies:

Cash donations and gifts are included in the SOFA when:

The charity is told it is to receive the gift or donation;

The trustees are reasonably certain of the amount to be received;

The trustees are reasonably certain they will receive the money; and any conditions for receipt are met.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2023

13 <u>Investment Income</u>	2023	2022
Income Received from Investment accounts	392	173
Bank Interest received from ordinary accounts	2,889	898
Increase(-Decrease) in value of Std Life Investments	3,712	-17,127
	<u>6,993</u>	<u>-16,056</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost :	2023	2022
Insurance, Tax and Servicing	348	0
Fuel	0	0
	<u>348</u>	<u>0</u>

These costs are split as follows:

Charitable Activities	100%	348	75%	0
Cost of Generating Funds	0%	0	25%	0

These costs relate to the horse trailer

15 <u>Grants From Others</u>	2023	2022
Nottingham University	25,000	0
Penningtons Manchester	50,000	0
	<u>75,000</u>	<u>0</u>

16 Charity Shop Overhead

The shop at 298 Chorley Old Road was sold in April 2022. The current shop operates out of the Welfare Centre and therefore there are no specific overheads, other than the cost of Ebay postage.

RSPCA BOLTON AND DISTRICT BRANCH

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Clothing Costs	0	0
Training Costs	0	0
Sundries	663	550
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Bank Charges	3,377	2,680
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Monthly Subs	0	0
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National Door to Door	23,094	23,218
Pets at Home	0	3,600
Others	0	0
Total Collection Income	<u>23,172</u>	<u>26,915</u>
<u>Fund Raising</u>		
Income	302	0
less Costs	0	0
Net Fund Raising Income	<u>302</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	0	48
Supply Sales	0	0
	0	48
less Costs	0	0
Net Income from Sale of Goods	<u>0</u>	<u>48</u>
<u>Charity Shop</u>		
General Sales	39,576	36,531
Rags	2,333	1,840
Ebay etc	15,355	14,625
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Less Costs		
Wages	25,625	24,827
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